EXHIBIT A

Detailed Time Entries

STATE NOTICE AND STATE AUDIT ASSISTANCE

						Hourly	
Name	Rank	Date	Project Category	Description	Hours	Rate	Fee
			State Notice and				
			State Audit	Obtain copy of prior Philadelphia, Pennsylvania			
Huynh Tho vo, Le	Staff	23 Apr 2025	Assistance	correspondence in response to notice.	0.3	\$225.00	\$67.50
			State Notice and				
			State Audit	Call New Jersey Department of Revenue to resolve			
Huynh Tho vo, Le	Staff	28 Apr 2025	Assistance	notice regarding refund adjustments.	1.4	\$225.00	\$315.00
				Email communication with K. Scholes at Franchise			
			State Notice and	Group on action items for tax notices received for			
			State Audit	jurisdictions Paducah, Nebraska, Delaware, Federal,			
O'Connor, Lily	Senior	30 Apr 2025	Assistance	Louisiana, New Jersey, and Missouri.	0.9	\$300.00	\$270.00
				Total	2.6		\$652.50

IRS AUDIT ASSISTANCE

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
				Login to Taxpayer Digital Communication			
			IRS Audit	and read Internal Revenue Service rebuttal			
Winfree, Kelly	Senior Manager	17 Apr 2025	Assistance	letter.	0.6	\$750.00	\$450.00
				Prepare change of address request letter for			
				Franchise Group New Holdco, LLC and			
			IRS Audit	submit to L. Garrow at Internal Revenue			
Winfree, Kelly	Senior Manager	25 Apr 2025	Assistance	Service.	0.5	\$750.00	\$375.00
				Total	1.1		\$825.00

<u>DEBT RESTRUCTURING TAX ASSISTANCE</u>

N T	D I.	D-4:	Desired Codes	December 2		Hourly	Е
Name	Rank	Date	Project Category	Description	Hours	Rate	Fee
Hsiao, Elicia	Senior Manager	01 Apr 2025	Debt Restructuring Tax Assistance	Continued to draft the memorandum discussing Conn's worthless stock deduction.	1.0	\$950.00	\$950.00
,	2	1	Debt Restructuring	Review memorandum documenting treatment of			
Korbutt, Brian	Partner	02 Apr 2025	Tax Assistance	Conn's worthlessness.	1.5	\$1,250.00	\$1,875.00
			Debt Restructuring	Continued to draft the memorandum discussing			
Hsiao, Elicia	Senior Manager	04 Apr 2025	Tax Assistance	Conn's worthless stock deduction.	0.4	\$950.00	\$380.00
				Review disclosure schedules and purchase price allocation on the Vitamin Shoppe sale including			
			Debt Restructuring	correspondence with N. Wartner at Kirkland and			
Korbutt, Brian	Partner	07 Apr 2025	Tax Assistance	Ellis.	1.4	\$1,250.00	\$1,750.00
			Debt Restructuring	Updated the memorandum discussing Conn's		# 0 = 0 0 0	4.7.7. 00
Hsiao, Elicia	Senior Manager	07 Apr 2025	Tax Assistance	worthless stock deduction.	0.5	\$950.00	\$475.00
Tucker, Howard	Partner	09 4 2025	Debt Restructuring Tax Assistance	Review of Conn's worthless stock memorandum and	1.5	\$525.00	\$797.50
Tucker, noward	Parmer	08 Apr 2025		draft markup of comments.	1.3	\$525.00	\$787.50
Korbutt, Brian	Partner	08 Apr 2025	Debt Restructuring Tax Assistance	Review the Vitamin Shoppe disclosure schedules and purchase price allocation.	0.4	\$1,250.00	\$500.00
Koroutt, Brian	1 druici	00 Apr 2023	Tax Assistance	Review of revised Conn's worthless stock	0.4	ψ1,230.00	ψ300.00
			Debt Restructuring	memorandum, including review of historic Conn's			
Tucker, Howard	Partner	09 Apr 2025	Tax Assistance	transaction agreements.	1.4	\$525.00	\$735.00
W 1 B 1	.	00 4 2025	Debt Restructuring		0.5	#1 25 0 00	Ф. СО Т . ОО
Korbutt, Brian	Partner	09 Apr 2025	Tax Assistance	Review of Conn's worthless stock memorandum.	0.5	\$1,250.00	\$625.00
				Review Conn's historic transaction agreements			
Tucker, Howard	Partner	10 Apr 2025	Debt Restructuring Tax Assistance	regarding convertible preferred stock and review updates of Conn's worthless stock loss memorandum.	1.3	\$525.00	\$682.50
rucker, noward	r ai uici	10 Apr 2025		<u> </u>	1.3	\$323.00	\$002.30
Korbutt, Brian	Partner	10 Apr 2025	Debt Restructuring Tax Assistance	Review Conn's contribution agreement and ensure documented in Conn's stock loss memorandum.	1.2	\$1,250.00	\$1,500.00
		,	Debt Restructuring	Review Conn's worthless stock analysis and			
Bakke, Don	Partner	10 Apr 2025	Tax Assistance	memorandum and provide comments.	2.0	\$1,250.00	\$2,500.00

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Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Tucker, Howard	Partner	11 Apr 2025	Debt Restructuring Tax Assistance	Read Conn's convertible preferred stock agreements including Investment Agreement.	1.2	\$525.00	\$630.00
Korbutt, Brian	Partner	11 Apr 2025	Debt Restructuring Tax Assistance	Review Investment Agreement regarding Conn's convertible preferred stock.	0.8	\$1,250.00	\$1,000.00
Hsiao, Elicia	Senior Manager	11 Apr 2025	Debt Restructuring Tax Assistance	Updated the memorandum discussing Conn's worthless stock deduction.	0.1	\$950.00	\$95.00
Hsiao, Elicia	Senior Manager	14 Apr 2025	Debt Restructuring Tax Assistance	Continued to update the memorandum discussing Conn's worthless stock deduction.	0.3	\$950.00	\$285.00
Korbutt, Brian	Partner	14 Apr 2025	Debt Restructuring Tax Assistance	Finalize memorandum on Conn's worthless stock loss tax treatment.	1.2	\$1,250.00	\$1,500.00
Bakke, Don	Partner	14 Apr 2025	Debt Restructuring Tax Assistance	Review updated Conn's worthless stock loss memorandum.	0.5	\$1,250.00	\$625.00
Hsiao, Elicia	Senior Manager	15 Apr 2025	Debt Restructuring Tax Assistance	Continued to update the memorandum discussing Conn's worthless stock deduction.	0.2	\$950.00	\$190.00
Korbutt, Brian	Partner	15 Apr 2025	Debt Restructuring Tax Assistance	Continued to finalize memorandum on Conn's worthless stock loss tax treatment.	0.6	\$1,250.00	\$750.00
Korbutt, Brian	Partner	16 Apr 2025	Debt Restructuring Tax Assistance	Review representations and valuation items.	1.8	\$1,250.00	\$2,250.00
Bakke, Don	Partner	16 Apr 2025	Debt Restructuring Tax Assistance	Continued to review updated Conn's worthless stock loss memorandum.	0.5	\$1,250.00	\$625.00
Tucker, Howard	Partner	22 Apr 2025	Debt Restructuring Tax Assistance	Internal call to discuss Conn's federal tax treatment (B. Korbutt, K. Winfree, D. Bakke, E. Hsaio, H. Tucker)	0.5	\$525.00	\$262.50
Korbutt, Brian	Partner	22 Apr 2025	Debt Restructuring Tax Assistance	Internal call to discuss Conn's federal tax treatment (B. Korbutt, K. Winfree, D. Bakke, E. Hsaio, H. Tucker)	0.5	\$1,250.00	\$625.00
Hsiao, Elicia	Senior Manager	22 Apr 2025	Debt Restructuring Tax Assistance	Internal call to discuss Conn's federal tax treatment (B. Korbutt, K. Winfree, D. Bakke, E. Hsaio, H. Tucker)	0.5	\$950.00	\$475.00
Winfree, Kelly	Senior Manager	22 Apr 2025	Debt Restructuring Tax Assistance	Internal call to discuss Conn's federal tax treatment (B. Korbutt, K. Winfree, D. Bakke, E. Hsaio, H. Tucker)	0.5	\$950.00	\$475.00

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Nome	Rank	Date	Duciant Catagory	Description	Hours	Hourly Rate	Eag
Name	Kalik	Date	Project Category	Internal call to discuss Conn's federal tax treatment	nours	Kate	Fee
			Debt Restructuring	(B. Korbutt, K. Winfree, D. Bakke, E. Hsaio, H.			
Bakke, Don	Partner	22 Apr 2025	Tax Assistance	Tucker)	0.5	\$1,250.00	\$625.00
Bukke, Boli	1 driner	22 Hpt 2023	1 dx 1 issistance	rucker)	0.5	ψ1,230.00	ψ023.00
				Consideration of timing of Conn's worthless stock			
	_		Debt Restructuring	loss including review of recent relevant Conn's court			
Tucker, Howard	Partner	23 Apr 2025	Tax Assistance	docket filings.	1.1	\$525.00	\$577.50
			Debt Restructuring	Reviewed summary of tax treatment of investment in			
Korbutt, Brian	Partner	23 Apr 2025	Tax Assistance	Conn's.	0.6	\$1,250.00	\$750.00
				Call with G. Weiss, K. Sieverding, Z. Weston, M.			
			B 1 - B	Boyle, and D. Carrasco at Deloitte to discuss Conn's			
77 1 TT 1	T	24.4. 2025	Debt Restructuring	memorandum. (EY attendee: B. Korbutt, H. Tucker,	0.5	# 525 00	#262.50
Tucker, Howard	Partner	24 Apr 2025	Tax Assistance	K. Winfree, D. Wagler)	0.5	\$525.00	\$262.50
			Debt Restructuring	Continued analysis of Conn's worthless stock			
Tucker, Howard	Partner	24 Apr 2025	Tax Assistance	treatment, including timing of loss.	0.8	\$525.00	\$420.00
				Internal discussion regarding Conn's memorandum in			
W 1 D	T	24.4. 2025	Debt Restructuring	preparation of call with auditor. (Attendees: E. Hsiao,	0.4	#1 25 0 00	Φ.7.0.0.0.0
Korbutt, Brian	Partner	24 Apr 2025	Tax Assistance	B. Korbutt)	0.4	\$1,250.00	\$500.00
				Call with G. Weiss, K. Sieverding, Z. Weston, M. Boyle, and D. Carrasco at Deloitte to discuss Conn's			
			Debt Restructuring	memorandum. (EY attendee: B. Korbutt, H. Tucker,			
Korbutt, Brian	Partner	24 Apr 2025	Tax Assistance	K. Winfree, D. Wagler)	0.5	\$1,250.00	\$625.00
Koroutt, Brian	1 artifer	24 Apr 2023	Tax Assistance	Call with G. Weiss, K. Sieverding, Z. Weston, M.	0.5	\$1,230.00	\$023.00
				Boyle, and D. Carrasco at Deloitte to discuss Conn's			
			Debt Restructuring	memorandum. (EY attendee: B. Korbutt, H. Tucker,			
Wagler, Derrick	Partner	24 Apr 2025	Tax Assistance	K. Winfree, D. Wagler)	0.5	\$1,250.00	\$625.00
		•		Call with G. Weiss, K. Sieverding, Z. Weston, M.			
				Boyle, and D. Carrasco at Deloitte to discuss Conn's			
			Debt Restructuring	memorandum. (EY attendee: B. Korbutt, H. Tucker,	1		
Winfree, Kelly	Senior Manager	24 Apr 2025	Tax Assistance	K. Winfree, D. Wagler)	0.5	\$950.00	\$475.00
				Internal discussion regarding Conn's memorandum in			
			Debt Restructuring	preparation of call with auditor. (Attendees: E. Hsiao,			
Hsiao, Elicia	Senior Manager	24 Apr 2025	Tax Assistance	B. Korbutt)	0.4	\$950.00	\$380.00

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Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Korbutt, Brian	Partner	27 Apr 2025	Debt Restructuring Tax Assistance	Prepare responses to Deloitte questions on Conn's Worthless stock loss position.	1.3	\$1,250.00	\$1,625.00
Korbutt, Brian	Partner	28 Apr 2025	Debt Restructuring Tax Assistance	Continue to prepare responses to Deloitte questions on Conn's Worthless stock loss position.	0.4	\$1,250.00	\$500.00
Tucker, Howard	Partner	28 Apr 2025	Debt Restructuring Tax Assistance	Review Conn's worthless stock loss position and address comments from Franchise Group's auditor.	0.8	\$525.00	\$420.00
				Total	30.6		\$30,332.50

<u>VALUATION ASSISTANCE - IMPAIRMENT</u>

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Lowe, Chade	Senior Manager	10 Apr 2025	Impairment	Meeting to discuss deferred taxes adjustment for Pet Supplies Plus and Vitamin Shoppe. (Attendees: C. Lowe, S. Anwer, J. Lewis, K. Winfree)	0.2	\$600.00	\$120.00
Anwer, Sarah	Senior	10 Apr 2025	Impairment	Meeting to discuss deferred taxes adjustment for Pet Supplies Plus and Vitamin Shoppe. (Attendees: C. Lowe, S. Anwer, J. Lewis, K. Winfree)	0.2	\$400.00	\$80.00
Anwer, Sarah	Senior	10 Apr 2025	Impairment	Prepared updated exhibits after tax adjustments for Pet Supplies Plus and Vitamin Shoppe.	1.0	\$400.00	\$400.00
Lewis, Jason	Staff	10 Apr 2025	Impairment	Meeting to discuss deferred taxes adjustment for Pet Supplies Plus and Vitamin Shoppe. (Attendees: C. Lowe, S. Anwer, J. Lewis, K. Winfree)	0.2	\$250.00	\$50.00
Lowe, Chade	Senior Manager	11 Apr 2025	Impairment	Email J. Arsenault at Franchise Group with updated valuation report including discussion of changes.	0.1	\$600.00	\$60.00
Lowe, Chade	Senior Manager	21 Apr 2025	Impairment	Meeting with management to discuss status of deliverables in progress and open issues. EY Attendees: G. Leno, S. Deravin, C. Lowe Franchise Group Attendees: K. Scholes, J. Arsenault	0.5	\$600.00	\$300.00
Lewis, Jason	Staff	23 Apr 2025	Impairment	Reviewed email from K. Scholes at Franchise Group regarding Vitamin Shoppe projections and confirmed source of projections were from Management and difference was franchise revenue.	0.2	\$250.00	\$50.00
Lewis, Jason	Staff	23 Apr 2025	Impairment	Meeting to discuss Vitamin Shoppe projections used in model and reason for spike in growth in 2027. Additionally, we confirmed projections were provided by Management. (Attendees: C. Lowe, J. Lewis)	0.3	\$250.00	\$75.00
Lowe, Chade	Senior Manager	23 Apr 2025	Impairment	Meeting to discuss Vitamin Shoppe projections used in model and reason for spike in growth in 2027. Additionally, we confirmed projections were provided by Management. (Attendees: C. Lowe, J. Lewis)	0.3	\$600.00	\$180.00
Do tro, Chade	Semoi managei	25 11p1 2025	Impuniment	Total	3.0	\$000.00	\$1,315.00

ACCOUNTING ASSISTANCE

			Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Internal meeting to discuss interim and final order in			
			Accounting	the Franchise Group, Inc. bankruptcy docket. EY			
Deravin, Susan	Senior Manager	01 Apr 2025	Assistance	Attendees: S. Deravin, D. Galarza	0.3	\$600.00	\$180.00
				Internal meeting to discuss interim and final order in			
	~ .		Accounting	the Franchise Group, Inc. bankruptcy docket. EY			444000
Galarza, Damien	Senior	01 Apr 2025	Assistance	Attendees: S. Deravin, D. Galarza	0.3	\$400.00	\$120.00
				Internal meeting to continue to discuss interim and			
				final order in the Franchise Group, Inc. bankruptcy			
			Accounting	docket. EY Attendees: S. Deravin, D. Galarza, J.			
Deravin, Susan	Senior Manager	01 Apr 2025	Assistance	Ward	1.3	\$600.00	\$780.00
				Internal meeting to continue to discuss interim and			
				final order in the Franchise Group, Inc. bankruptcy			
			Accounting	docket. EY Attendees: S. Deravin, D. Galarza, J.			
Ward, James	Manager	01 Apr 2025	Assistance	Ward	1.3	\$500.00	\$650.00
				Internal meeting to continue to discuss interim and			
				final order in the Franchise Group, Inc. bankruptcy			
			Accounting	docket. EY Attendees: S. Deravin, D. Galarza, J.			
Galarza, Damien	Senior	01 Apr 2025	Assistance	Ward	1.3	\$400.00	\$520.00
				Internal meeting to discuss ad hoc question on			
	Executive		Accounting	consolidated/standalone reporting. EY Attendees: M.			
Ohrnstein, Mike	Director	01 Apr 2025	Assistance	Orhnstein, W. Hargett, G. Robison	0.2	\$700.00	\$140.00
				Internal meeting to discuss ad hoc question on			
			Accounting	consolidated/standalone reporting. EY Attendees: M.			
Robison, Greg	Manager	01 Apr 2025	Assistance	Orhnstein, W. Hargett, G. Robison	0.2	\$500.00	\$100.00
				Internal meeting to discuss ad hoc question on			
	_		Accounting	consolidated/standalone reporting. EY Attendees: M.			
Hargett, William	Senior	01 Apr 2025	Assistance	Orhnstein, W. Hargett, G. Robison	0.2	\$400.00	\$80.00
				Review of accounting treatment for interest expense			
			Accounting	for presentation in debtor in possession annual			
Deravin, Susan	Senior Manager	01 Apr 2025	Assistance	standalone financial statements	0.6	\$600.00	\$360.00
				Prepare summary of all of the interim and final orders			
	_		Accounting	with accounting impacts on the Franchise Group, Inc.			
Galarza, Damien	Senior	01 Apr 2025	Assistance	bankruptcy docket.	2.9	\$400.00	\$1,160.00
	Executive		Accounting	Reviewed research and benchmark debt presentation			
Ohrnstein, Mike	Director	01 Apr 2025	Assistance	in standalone financial statements	0.3	\$700.00	\$210.00

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N	ъ.,		Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
			Accounting	Research and benchmark debt presentation in			
Robison, Greg	Manager	01 Apr 2025	Assistance	standalone financial statements	1.7	\$500.00	\$850.00
			Accounting	Time spent researching ad hoc accounting question on			
Hargett, William	Senior	01 Apr 2025	Assistance	consolidated/standalone reporting.	0.9	\$400.00	\$360.00
-		•		Internal meeting to discuss ad hoc question on			
				consolidated/standalone reporting. EY Attendees: S.			
			Accounting	Deravin, G. Leno, W. Hargett, G. Robison, M.			
Deravin, Susan	Senior Manager	02 Apr 2025	Assistance	Ohrnstein	0.3	\$600.00	\$180.00
				Internal meeting to discuss ad hoc question on			
				consolidated/standalone reporting. EY Attendees: S.			
	Executive		Accounting	Deravin, G. Leno, W. Hargett, G. Robison, M.			
Leno, Georges	Director	02 Apr 2025	Assistance	Ohrnstein	0.3	\$700.00	\$210.00
				Internal meeting to discuss ad hoc question on			
				consolidated/standalone reporting. EY Attendees: S.			
			Accounting	Deravin, G. Leno, W. Hargett, G. Robison, M.			
Robison, Greg	Manager	02 Apr 2025	Assistance	Ohrnstein	0.3	\$500.00	\$150.00
				Internal meeting to discuss ad hoc question on			
				consolidated/standalone reporting. EY Attendees: S.			
			Accounting	Deravin, G. Leno, W. Hargett, G. Robison, M.			
Hargett, William	Senior	02 Apr 2025	Assistance	Ohrnstein	0.3	\$400.00	\$120.00
				Internal meeting to discuss ad hoc question on			
				consolidated/standalone reporting. EY Attendees: S.			
01 1. 1.61	Executive	00 4 0005	Accounting	Deravin, G. Leno, W. Hargett, G. Robison, M.	0.0	Φ = 00000	#21 0.00
Ohrnstein, Mike	Director	02 Apr 2025	Assistance	Ohrnstein	0.3	\$700.00	\$210.00
				Executive review of the overall accounting conclusion			
I	Executive	02 4 2025	Accounting	memo for the debtor in possession accounting	1.5	Φ 7 00 00	#1 0 7 0 00
Leno, Georges	Director	02 Apr 2025	Assistance	considerations and conclusions	1.5	\$700.00	\$1,050.00
				Review and provide comments on overall accounting			
D . C	G : M	02 4 2025	Accounting	conclusion memo for the debtor in possession	2.1	ΦC00 00	Φ1 2 C0 00
Deravin, Susan	Senior Manager	02 Apr 2025	Assistance	accounting considerations and conclusions	2.1	\$600.00	\$1,260.00
			A	Research into liabilities subject to compromise			
Domovin Cus-	Samian Mana	02 4 2025	Accounting	disclosure requirements and benchmark presentation	2.4	\$600.00	¢1 440 00
Deravin, Susan	Senior Manager	02 Apr 2025	Assistance	examples Describe and dueft analysis of accounting treatment	2.4	\$600.00	\$1,440.00
			A accounting	Research and draft analysis of accounting treatment for letter of credit and rejected lease while in			
Donovin Succe	Canian Managan	02 4 mm 2025	Accounting	2	1 0	\$600.00	\$1,090,00
Deravin, Susan	Senior Manager	02 Apr 2025	Assistance	bankruptcy	1.8	\$600.00	\$1,080.00

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Marra	Daul	Data	Project	Description	II	Hourly	Eas
Name	Rank	Date	Category Accounting	Description Review executive summary technical accounting	Hours	Rate	Fee
Ward, James	Manager	02 Apr 2025	Assistance	memorandum.	0.7	\$500.00	\$350.00
ward, James	ivianagei	02 11pt 2023	Accounting	Final edits to executive summary technical accounting	0.7	Ψ500.00	ψ330.00
Galarza, Damien	Senior	02 Apr 2025	Assistance	memorandum.	1.2	\$400.00	\$480.00
			Accounting	Continue preparation of interim and final orders with			
Galarza, Damien	Senior	02 Apr 2025	Assistance	accounting impact summary.	1.7	\$400.00	\$680.00
			Accounting	Clear review comments of the interim and final orders			
Galarza, Damien	Senior	02 Apr 2025	Assistance	with accounting impact summary.	2.3	\$400.00	\$920.00
,	Executive		Accounting	Continue review of research and benchmark debt			
Ohrnstein, Mike	Director	02 Apr 2025	Assistance	presentation in standalone financial statements	0.2	\$700.00	\$140.00
		•		Review of financial reporting implications related to			
			Accounting	the application of Accounting Standards Codification,			
Caruso, Thierry	Partner	02 Apr 2025	Assistance	Topic 852, to contract modifications and rejections.	0.4	\$750.00	\$300.00
	Executive		Accounting	Executive review of the accounting conclusions for			
Leno, Georges	Director	03 Apr 2025	Assistance	interim and final order summary matrix	1.0	\$700.00	\$700.00
			Accounting	Continue analysis of accounting treatment for letter of			
Deravin, Susan	Senior Manager	03 Apr 2025	Assistance	credit and rejected lease while in bankruptcy	0.6	\$600.00	\$360.00
	5			Initial review and provide comments on the			
			Accounting	accounting conclusions for interim and final order			
Deravin, Susan	Senior Manager	03 Apr 2025	Assistance	summary matrix	1.0	\$600.00	\$600.00
			Accounting	Review summary of interim and final orders entered			
Ward, James	Manager	03 Apr 2025	Assistance	in 2024 with summary of potential accounting impact	0.4	\$500.00	\$200.00
				Review results from technical accounting research on			
				the presentation of the statement of cash flow			
			Accounting	requirements under the Accounting Standards			
Ward, James	Manager	03 Apr 2025	Assistance	Codification, Topic 852.	0.8	\$500.00	\$400.00
			Accounting	Clear further review comments on the executive			
Galarza, Damien	Senior	03 Apr 2025	Assistance	summary technical accounting memorandum.	0.9	\$400.00	\$360.00
				Initial accounting research and summarize findings on			
				the presentation of the statement of cash flow			
			Accounting	requirements under Accounting Standards			
Galarza, Damien	Senior	03 Apr 2025	Assistance	Codification, Topic 852.	1.1	\$400.00	\$440.00
	<u> </u>	00.4.005	Accounting	Initial preparation of the March time keeping		# 400 00	#1 000 60
Galarza, Damien	Senior	03 Apr 2025	Assistance	application file.	2.5	\$400.00	\$1,000.00

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Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Name	Executive	Date			Hours	Rate	1.00
Leno, Georges	Director	04 Apr 2025	Accounting Assistance	Provide comments on the accounting conclusions for the interim and final order summary matrix	1.5	\$700.00	\$1,050.00
Leno, Georges	Director	04 Apr 2023	Assistance	Continue review and provide comments on the	1.3	\$700.00	\$1,030.00
			Accounting	accounting conclusions for interim and final order			
Deravin, Susan	Senior Manager	04 Apr 2025	Assistance	summary matrix	2.2	\$600.00	\$1,320.00
			Accounting	Clear further review comments of the interim and			
Galarza, Damien	Senior	04 Apr 2025	Assistance	final orders with accounting impact summary.	3.1	\$400.00	\$1,240.00
,		•	Accounting	Continue initial preparation of the March time			. ,
Galarza, Damien	Senior	04 Apr 2025	Assistance	keeping application file.	3.2	\$400.00	\$1,280.00
			Accounting	Reconcile individual team member's time of the			
Galarza, Damien	Senior	04 Apr 2025	Assistance	March time keeping application file.	1.1	\$400.00	\$440.00
				Meeting with management to discuss status of			
				deliverables in progress and open issues. EY			
			Accounting	Attendees: G. Leno, S. Deravin, J. Ward Franchise			
Ward, James	Manager	07 Apr 2025	Assistance	Group Attendees: K. Scholes, J. Arsenault	0.2	\$500.00	\$100.00
				Meeting with management to discuss status of			
				deliverables in progress and open issues. EY			
			Accounting	Attendees: G. Leno, S. Deravin, J. Ward Franchise			
Deravin, Susan	Senior Manager	07 Apr 2025	Assistance	Group Attendees: K. Scholes, J. Arsenault	0.2	\$600.00	\$120.00
				Meeting with management to discuss status of			
				deliverables in progress and open issues. EY			
T C	Executive	07 4 2025	Accounting	Attendees: G. Leno, S. Deravin, J. Ward Franchise	0.2	# 7 00 00	ф1.40.00
Leno, Georges	Director	07 Apr 2025	Assistance	Group Attendees: K. Scholes, J. Arsenault	0.2	\$700.00	\$140.00
Leno, Georges	Executive Director	07 Apr 2025	Accounting Assistance	Initial review of auditor comments on multiple accounting memorandum	1.0	\$700.00	\$700.00
Leno, Georges	Director	07 Apr 2025		<u> </u>	1.0	\$700.00	\$700.00
D : C	G : 14	07 4 2025	Accounting	Meeting with management relating to accounting	0.2	Φ.CO.O.O.O.	#1 2 0.00
Deravin, Susan	Senior Manager	07 Apr 2025	Assistance	treatment for lease guaranty	0.2	\$600.00	\$120.00
Danarin Cua	Canian Mana	07 4 2025	Accounting Assistance	Preliminary review of auditor comments on	0.4	\$600.00	\$240.00
Deravin, Susan	Senior Manager	07 Apr 2025	Assistance Accounting	accounting memorandum	0.4	\$600.00	\$240.00
Galarza, Damien	Senior	07 Apr 2025	Assistance	Further edits to March time keeping application file.	2.2	\$400.00	\$880.00
	2011101	5 , 11p1 2020	_ 1001044114	Internal meeting to discuss auditor comments on		Ţ.00.00	\$222.30
			Accounting	goodwill and fixed asset accounting memorandum			
Ward, James	Manager	08 Apr 2025	Assistance	drafts.	0.9	\$500.00	\$450.00

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			Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Internal meeting to discuss auditor comments on			
			Accounting	goodwill and fixed asset accounting memorandum			
Deravin, Susan	Senior Manager	08 Apr 2025	Assistance	drafts.	0.9	\$600.00	\$540.00
				Internal meeting to discuss auditor comments on			
			Accounting	liabilities subject to compromise accounting			
Ward, James	Manager	08 Apr 2025	Assistance	memorandum draft.	1.2	\$500.00	\$600.00
				Internal meeting to discuss auditor comments on			
			Accounting	liabilities subject to compromise accounting			
Deravin, Susan	Senior Manager	08 Apr 2025	Assistance	memorandum draft.	1.2	\$600.00	\$720.00
	Executive		Accounting	Executive level review of updates to accounting			
Leno, Georges	Director	08 Apr 2025	Assistance	memorandum to address auditor comments	1.5	\$700.00	\$1,050.00
Leno, Georges	Director	06 Apr 2023	Assistance	memorandum to address additor comments	1.3	\$700.00	\$1,030.00
				First level detailed review of responses and updates to			
			Accounting	accounting memorandum to address auditor			
Deravin, Susan	Senior Manager	08 Apr 2025	Assistance	comments	1.5	\$600.00	\$900.00
				Revise long lived asset impairment memorandum and			
			Accounting	liabilities subject to compromise memorandum in			
Ward, James	Manager	08 Apr 2025	Assistance	response to auditor comments	1.2	\$500.00	\$600.00
			Accounting				
Galarza, Damien	Senior	08 Apr 2025	Assistance	Final edits to March time keeping application file.	3.4	\$400.00	\$1,360.00
				Internal meeting to discuss revisions to accounting			
			Accounting	memorandums in response to comments received			
Ward, James	Manager	09 Apr 2025	Assistance	from auditors	1.0	\$500.00	\$500.00
				Internal meeting to discuss revisions to accounting			
			Accounting	memorandums in response to comments received			
Deravin, Susan	Senior Manager	09 Apr 2025	Assistance	from auditors	1.0	\$600.00	\$600.00
				Internal meeting to discuss revisions to accounting			
	Executive		Accounting	memorandums in response to comments received			
Leno, Georges	Director	09 Apr 2025	Assistance	from auditors	1.0	\$700.00	\$700.00
				Continue review of responses and updates to			_
	Executive		Accounting	accounting memorandum to address auditor			
Leno, Georges	Director	09 Apr 2025	Assistance	comments	2.0	\$700.00	\$1,400.00

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			Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Review research accounting considerations and draft			
	Executive		Accounting	response to management relating to liabilities subject			
Leno, Georges	Director	09 Apr 2025	Assistance	to compromise	0.4	\$700.00	\$280.00
				Continue review of responses and updates to			
			Accounting	accounting memorandum to address auditor			
Deravin, Susan	Senior Manager	09 Apr 2025	Assistance	comments	2.0	\$600.00	\$1,200.00
				Research accounting considerations and draft			
			Accounting	response to management relating to liabilities subject			
Deravin, Susan	Senior Manager	09 Apr 2025	Assistance	to compromise	0.3	\$600.00	\$180.00
			Accounting	Review and provide comments on the March Fee			
Deravin, Susan	Senior Manager	10 Apr 2025	Assistance	Application	2.3	\$600.00	\$1,380.00
				Email to J. Arsenault and K. Scholes to deliver			
				revised accounting memorandum drafts covering			
			Accounting	goodwill and indefinite life intangible asset			
Ward, James	Manager	10 Apr 2025	Assistance	impairment and long lived asset impairment.	0.2	\$500.00	\$100.00
			Accounting	Draft response to General Counsel comments on			
Deravin, Susan	Senior Manager	11 Apr 2025	Assistance	February Fee Application	0.9	\$600.00	\$540.00
				Email to J. Arsenault and K. Scholes to deliver draft			
			Accounting	of executive summary accounting memorandum and			
Ward, James	Manager	11 Apr 2025	Assistance	2024 interim and final orders summary workbook.	0.2	\$500.00	\$100.00
ward, James	ivianagei	11 Apr 2023	Assistance	Meeting with management to discuss status of	0.2	ψ500.00	\$100.00
				deliverables in progress and open issues. EY			
			Accounting	Attendees: G. Leno, S. Deravin, J. Ward Franchise			
Ward, James	Manager	14 Apr 2025	Assistance	Group Attendees: K. Scholes, J. Arsenault	0.8	\$500.00	\$400.00
ward, James	ivianagei	14 /1pi 2023	rissistance	Meeting with management to discuss status of	0.0	Ψ500.00	Ψ-00.00
				deliverables in progress and open issues. EY			
			Accounting	Attendees: G. Leno, S. Deravin, J. Ward Franchise			
Deravin, Susan	Senior Manager	14 Apr 2025	Assistance	Group Attendees: K. Scholes, J. Arsenault	0.8	\$600.00	\$480.00
Beravin, Susun	Semoi manager	1111p1 2023	7 ISSISTANCE	Meeting with management to discuss status of	0.0	φοσο.σσ	ψ100.00
				deliverables in progress and open issues. EY			
	Executive		Accounting	Attendees: G. Leno, S. Deravin, J. Ward Franchise			
Leno, Georges	Director	14 Apr 2025	Assistance	Group Attendees: K. Scholes, J. Arsenault	0.8	\$700.00	\$560.00
Lone, Goorges	Director	1 1 1 1 pr 2023	Accounting	Preliminary review of auditor comments on debt	0.0	Ψ/00.00	ψ500.00
Deravin, Susan	Senior Manager	14 Apr 2025	Assistance	accounting memorandum	0.3	\$600.00	\$180.00
Doravin, busun	Semoi managei	1111p1 2023	1 10010111100	Revise lease guaranty memorandum and liabilities	0.5	Ψ000.00	Ψ100.00
			Accounting	subject to compromise memorandum in response to			
Ward, James	Manager	14 Apr 2025	Assistance	auditor feedback	0.7	\$500.00	\$350.00
viara, Janies	ivianagei	17 11pt 2023	1 Issistance	additor recurrent	0.7	ψ500.00	ψ550.00

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			Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Status meeting with management and auditors for status of deliverables and key accounting issues. EY			
				Attendees: G. Leno, J. Ward Franchise Group			
				Attendees: K. Scholes, J. Arsenault Deloitte			
			Accounting	Attendees: Z. Weston, M. Sciano, E. Seeton (EY			
Ward, James	Manager	15 Apr 2025	Assistance	Attendees left early)	0.3	\$500.00	\$150.00
				Status meeting with management and auditors for			
				status of deliverables and key accounting issues. EY			
				Attendees: G. Leno, J. Ward Franchise Group			
	Executive		Accounting	Attendees: K. Scholes, J. Arsenault Deloitte Attendees: Z. Weston, M. Sciano, E. Seeton (EY			
Leno, Georges	Director	15 Apr 2025	Assistance	Attendees Left early)	0.3	\$700.00	\$210.00
Leno, Georges	Birector	13 1101 2023	Accounting	Review of auditor comments on multiple accounting	0.5	Ψ700.00	Ψ210.00
Lanns, Gerohn	Partner	15 Apr 2025	Assistance	memorandum	0.5	\$750.00	\$375.00
	Executive		Accounting	Analyze responses and updates to certain accounting			
Leno, Georges	Director	15 Apr 2025	Assistance	memorandum to address auditor comments	1.4	\$700.00	\$980.00
			Accounting	Review of responses and updates to accounting			
Deravin, Susan	Senior Manager	15 Apr 2025	Assistance	memorandum to address auditor comments	2.4	\$600.00	\$1,440.00
,			Accounting	Revise reorganization items memorandum in response			,
Ward, James	Manager	15 Apr 2025	Assistance	to auditor comments	0.8	\$500.00	\$400.00
			Accounting	Time spent addressing auditor comments left on the			
Hargett, William	Senior	15 Apr 2025	Assistance	debtor-in-possession memo.	1.2	\$400.00	\$480.00
	Executive		Accounting	Executive review relating to responses to auditor			
Leno, Georges	Director	16 Apr 2025	Assistance	comments prior to sharing with FRG management	0.6	\$700.00	\$420.00
	.			Executive review of responses and edits to debt			
I C	Executive	16 4 2025	Accounting Assistance	accounting memorandum to address auditor	1.0	\$700.00	\$700.00
Leno, Georges	Director	16 Apr 2025		comments	1.0	\$700.00	\$700.00
D - C-	C · M	16 4 2025	Accounting	Draft summary of open questions for executive review	0.6	¢(00 00	#2 <i>C</i> 0.00
Deravin, Susan	Senior Manager	16 Apr 2025	Assistance	relating to auditor comments	0.6	\$600.00	\$360.00
Danasia Cas	Carrian Mana	16 4 2025	Accounting	Review responses and edits to debt accounting	0.2	¢600.00	¢120.00
Deravin, Susan	Senior Manager	16 Apr 2025	Assistance	memorandum to address auditor comments	0.2	\$600.00	\$120.00
W	Managan	16 4 2025	Accounting	Summarize list of accounting treatment questions still	0.4	¢500.00	¢200.00
Ward, James	Manager	16 Apr 2025	Assistance Accounting	open to confirm with Management Update debtor in possession memo for auditor	0.4	\$500.00	\$200.00
Robison, Greg	Manager	16 Apr 2025	Accounting Assistance	feedback	0.6	\$500.00	\$300.00
Rootson, Greg	ivianagei	10 / 1p1 2023	1 Issistance	TOOLOUGK	0.0	ψ200.00	ψυσοισσ

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			Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
	Executive		Accounting	Executive review of edits to accounting memorandum			
Leno, Georges	Director	18 Apr 2025	Assistance	to include management responses to open questions	1.0	\$700.00	\$700.00
				Research accounting considerations and draft			
	Executive		Accounting	response to management relating to The Vitamin			
Leno, Georges	Director	18 Apr 2025	Assistance	Shoppe classification as helo for sale	1.0	\$700.00	\$700.00
			Accounting	Draft edits to accounting memorandum to include			
Deravin, Susan	Senior Manager	18 Apr 2025	Assistance	management responses to open questions	1.6	\$600.00	\$960.00
				Meeting with management to discuss status of			
				deliverables in progress and open issues. EY			
	Executive		Accounting	Attendees: G. Leno, S. Deravin, C. Lowe Franchise			
Leno, Georges	Director	21 Apr 2025	Assistance	Group Attendees: K. Scholes, J. Arsenault	0.5	\$700.00	\$350.00
				Meeting with management to discuss status of			
				deliverables in progress and open issues. EY			
			Accounting	Attendees: G. Leno, S. Deravin, C. Lowe Franchise			
Deravin, Susan	Senior Manager	21 Apr 2025	Assistance	Group Attendees: K. Scholes, J. Arsenault	0.5	\$600.00	\$300.00
	Executive		Accounting				
Leno, Georges	Director	21 Apr 2025	Assistance	Research on Buddy's acquisition of franchisees	1.0	\$700.00	\$700.00
	Executive		Accounting	Research on Pet Supplies Plus rejected executory			
Leno, Georges	Director	25 Apr 2025	Assistance	contracts	1.0	\$700.00	\$700.00
			Accounting				
Deravin, Susan	Senior Manager	28 Apr 2025	Assistance	Preliminary review of April Fee Application	0.5	\$600.00	\$300.00
			Accounting				
Deravin, Susan	Senior Manager	29 Apr 2025	Assistance	Review of April Fee Application	1.5	\$600.00	\$900.00
				Total	96.5		\$52,685.00

2024 TAX PROVISION ASSISTANCE

		_				Hourly	_
Name	Rank	Date	Project Category	Description	Hours	Rate	Fee
Winfree, Kelly	Senior Manager	01 Apr 2025	2024 Tax Provision Assistance	Prepare consolidated deferred reversal scheduling calculation.	7.0	\$750.00	\$5,250.00
Jacobs, Dolly	Partner	01 Apr 2025	2024 Tax Provision Assistance	Review and summarize tax treatment of bankruptcy costs for 2024 tax provision.	1.0	\$900.00	\$900.00
	Executive	•	2024 Tax Provision		0.5		
Urbina, Mathew	Director	02 Apr 2025	Assistance	Update tax debt workbook for additional debt fee.	0.5	\$875.00	\$437.50
Vitale, John	Partner	02 Apr 2025	2024 Tax Provision Assistance	Internal discussion regarding deferred reversal scheduling proof. (Attendees: J. Vitale, K. Winfree)	1.5	\$900.00	\$1,350.00
Winfree, Kelly	Senior Manager	02 Apr 2025	2024 Tax Provision Assistance	Continued to prepare deferred reversal scheduling calculation.	4.5	\$750.00	\$3,375.00
Winfree, Kelly	Senior Manager	02 Apr 2025	2024 Tax Provision Assistance	Internal discussion regarding deferred reversal scheduling proof. (Attendees: J. Vitale, K. Winfree)	1.5	\$750.00	\$1,125.00
Winfree, Kelly	Senior Manager	02 Apr 2025	2024 Tax Provision Assistance	Review all operating company book to tax differences in consolidated 2024 tax provision workbook.	1.4	\$750.00	\$1,050.00
Winfree, Kelly	Senior Manager	02 Apr 2025	2024 Tax Provision Assistance	Internal discussion regarding updates to consolidated provision workbook. (Attendees: K. Winfree, L. O'Connor)	0.6	\$750.00	\$450.00
O'Connor, Lily	Senior	02 Apr 2025	2024 Tax Provision Assistance	Finalize Pet Supplies Plus inventory capitalization calculation to reflect final trial balance and book to tax differences.	1.4	\$410.00	\$574.00
O'Connor, Lily	Senior	02 Apr 2025	2024 Tax Provision Assistance	Update Pet Supplies Plus and Franchise Group New Holdco tax provision workbooks for latest trial balance data.	0.7	\$410.00	\$287.00
O'Connor, Lily	Senior	02 Apr 2025	2024 Tax Provision Assistance	Internal discussion regarding updates to consolidated provision workbook. (Attendees: K. Winfree, L. O'Connor)	0.6	\$410.00	\$246.00
Urbina, Mathew	Executive Director	03 Apr 2025	2024 Tax Provision Assistance	Update tax debt calculation.	1.2	\$875.00	\$1,050.00
Wagler, Derrick	Partner	03 Apr 2025	2024 Tax Provision Assistance	Internal discussion regarding tax provision preparation questions. (Attendees: D. Wagler, K. Winfree)	0.5	\$900.00	\$450.00

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%.T	D. I	D. (B : 4G4	D 1.4		Hourly	Б
Name	Rank	Date	Project Category	Description Internal discussion regarding tax provision	Hours	Rate	Fee
Winfree, Kelly	Senior Manager	03 Apr 2025	2024 Tax Provision Assistance	preparation questions. (Attendees: D. Wagler, K. Winfree)	0.5	\$750.00	\$375.00
Winfree, Kelly	Senior Manager	03 Apr 2025	2024 Tax Provision Assistance	Review transaction cost detail and determine tax treatment for Pet Supplies Plus.	0.3	\$750.00	\$225.00
Winfree, Kelly	Senior Manager	03 Apr 2025	2024 Tax Provision Assistance	Prepare consolidated goodwill and intangible basis reconciliation.	1.3	\$750.00	\$975.00
Winfree, Kelly	Senior Manager	03 Apr 2025	2024 Tax Provision Assistance	Prepare consolidated goodwill and intangible impairment summary.	1.7	\$750.00	\$1,275.00
Winfree, Kelly	Senior Manager	03 Apr 2025	2024 Tax Provision Assistance	Review consolidated tax receivable proof.	0.6	\$750.00	\$450.00
Winfree, Kelly	Senior Manager	03 Apr 2025	2024 Tax Provision Assistance	Prepare tax account rollforward analysis to determine adjustments needed.	1.1	\$750.00	\$825.00
Winfree, Kelly	Senior Manager	03 Apr 2025	2024 Tax Provision Assistance	Internal discussion regarding Section 163(j) interest disallowance calculation and interest reconciliation. (Attendees: K. Winfree, L. O'Connor)	0.5	\$750.00	\$375.00
O'Connor, Lily	Senior	03 Apr 2025	2024 Tax Provision Assistance	Internal discussion regarding Section 163(j) interest disallowance calculation and interest reconciliation. (Attendees: K. Winfree, L. O'Connor)	0.5	\$410.00	\$205.00
O'Connor, Lily	Senior	03 Apr 2025	2024 Tax Provision Assistance	Prepare Sylvan uncertain tax position calculation.	1.7	\$410.00	\$697.00
Wagler, Derrick	Partner	04 Apr 2025	2024 Tax Provision Assistance	Internal walkthrough of tax provision calculations with a focus on technical issues and open items. (Attendees: D. Wagler, K. Winfree)	1.0	\$900.00	\$900.00
Winfree, Kelly	Senior Manager	04 Apr 2025	2024 Tax Provision Assistance	Internal walkthrough of tax provision calculations with a focus on technical issues and open items. (Attendees: D. Wagler, K. Winfree)	1.0	\$750.00	\$750.00
Winfree, Kelly	Senior Manager	04 Apr 2025	2024 Tax Provision Assistance	Continued to prepare tax account rollforward analysis to determine adjustments needed.	1.7	\$750.00	\$1,275.00
Winfree, Kelly	Senior Manager	04 Apr 2025	2024 Tax Provision Assistance	Review effective tax rate reconciliation in conjunction with the consolidated tax entry to identify outages.	1.6	\$750.00	\$1,200.00
Winfree, Kelly	Senior Manager	04 Apr 2025	2024 Tax Provision Assistance	Review state net operating loss workbook for changes in taxable income.	1.0	\$750.00	\$750.00

						Hourly	
Name	Rank	Date	Project Category	Description	Hours	Rate	Fee
Winfree, Kelly	Senior Manager	04 Apr 2025	2024 Tax Provision Assistance 2024 Tax Provision	Internal discussion regarding state workbook items and ensure reconciliations tie out. (Attendees: K. Winfree, L. O'Connor) Internal discussion regarding state workbook items and ensure reconciliations tie out.	0.7	\$750.00	\$525.00
O'Connor, Lily	Senior	04 Apr 2025	Assistance	(Attendees: K. Winfree, L. O'Connor)	0.7	\$410.00	\$287.00
O'Connor, Lily	Senior	04 Apr 2025	2024 Tax Provision Assistance	Finalize Sylvan uncertain tax position calculation specifically for Maryland.	0.3	\$410.00	\$123.00
Winfree, Kelly	Senior Manager	07 Apr 2025	2024 Tax Provision Assistance	Update state taxable income calculations and net operating loss summary workbook for latest federal taxable income changes.	2.0	\$750.00	\$1,500.00
Winfree, Kelly	Senior Manager	07 Apr 2025	2024 Tax Provision Assistance	Update deferred reversal scheduling for latest deferred inventory changes.	2.0	\$750.00	\$1,500.00
Winfree, Kelly	Senior Manager	07 Apr 2025	2024 Tax Provision Assistance	Internal discussion regarding tax provision outstanding items and status (Attendees: K. Winfree, D. Wagler)	1.0	\$750.00	\$750.00
Wagler, Derrick	Partner	07 Apr 2025	2024 Tax Provision Assistance	Internal discussion regarding tax provision outstanding items and status (Attendees: K. Winfree, D. Wagler)	1.0	\$900.00	\$900.00
Winfree, Kelly	Senior Manager	08 Apr 2025	2024 Tax Provision Assistance	Finalize valuation allowance proof.	2.3	\$750.00	\$1,725.00
Winfree, Kelly	Senior Manager	08 Apr 2025	2024 Tax Provision Assistance	Prepare gross up to state tax deferred tax assets due to full valuation allowance.	1.3	\$750.00	\$975.00
Winfree, Kelly	Senior Manager	08 Apr 2025	2024 Tax Provision Assistance	Finalize consolidated tax journal entry which includes tax expense, tax receivable, deferred tax liability, and valuation allowance. Internal discussion on final amounts and review	2.9	\$750.00	\$2,175.00
Winfree, Kelly	Senior Manager	08 Apr 2025	2024 Tax Provision Assistance	linking issues in consolidated workbook. (Attendees: K. Winfree, L. O'Connor)	0.5	\$750.00	\$375.00
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Provision Assistance	Internal discussion on final amounts and review linking issues in consolidated workbook. (Attendees: K. Winfree, L. O'Connor)	0.5	\$410.00	\$205.00
Winfree, Kelly	Senior Manager	09 Apr 2025	2024 Tax Provision Assistance	Finalize tax impact of goodwill impairment and prepare journal entry for Pet Supplies Plus and the Vitamin Shoppe.	3.1	\$750.00	\$2,325.00

						Hourly	
Name	Rank	Date	Project Category	Description	Hours	Rate	Fee
Winfree, Kelly	Senior Manager	09 Apr 2025	2024 Tax Provision Assistance	Prepare income tax footnote for inclusion in the consolidated financial statements.	1.8	\$750.00	\$1,350.00
Winfree, Kelly	Senior Manager	09 Apr 2025	2024 Tax Provision Assistance	Draft 2024 tax review memorandum.	1.7	\$750.00	\$1,275.00
Winfree, Kelly	Senior Manager	09 Apr 2025	2024 Tax Provision Assistance	Internal discussion regarding updates to Pet Supplies Plus calculations. (Attendees: K. Winfree, L. O'Connor)	0.4	\$750.00	\$300.00
O'Connor, Lily	Senior	09 Apr 2025	2024 Tax Provision Assistance	Internal discussion regarding updates to Pet Supplies Plus calculations. (Attendees: K. Winfree, L. O'Connor)	0.4	\$410.00	\$164.00
Winfree, Kelly	Senior Manager	10 Apr 2025	2024 Tax Provision Assistance	Meeting to discuss deferred taxes adjustment for Pet Supplies Plus and Vitamin Shoppe. (Attendees: C. Lowe, S. Anwer, J. Lewis, K. Winfree)	0.2	\$750.00	\$150.00
Winfree, Kelly	Senior Manager	10 Apr 2025	2024 Tax Provision Assistance	Summarize tax workbooks for delivery to Franchise Group auditors.	2.8	\$750.00	\$2,100.00
Huynh Tho vo, Le	Staff	11 Apr 2025	2024 Tax Provision Assistance	Prepared consolidated provision workbook to include Freedom VCM activity.	2.8	\$275.00	\$770.00
Wagler, Derrick	Partner	14 Apr 2025	2024 Tax Provision Assistance	Year-end provision walkthrough meeting for Franchise Group, Inc. (Attendees: K. Winfree, D. Wagler)	3.0	\$900.00	\$2,700.00
Winfree, Kelly	Senior Manager	14 Apr 2025	2024 Tax Provision Assistance	Year-end provision walkthrough meeting for Franchise Group, Inc. (Attendees: K. Winfree, D. Wagler)	3.0	\$750.00	\$2,250.00
Winfree, Kelly	Senior Manager	14 Apr 2025	2024 Tax Provision Assistance	Review questions from external auditors and compile tax information requested (intangible and goodwill proof, Sylvan gain calculation, summary of tax treatment of restructuring fees, tax treatment of lease guarantee, interest limitation supporting calculation tax treatment of reorganization items, and American Freight taxable income split).	5.0	\$750.00	\$3,750.00
Huynh Tho vo, Le	Staff	14 Apr 2025	2024 Tax Provision Assistance	Prepared consolidated provision workbook for Freedom VCM, Inc. as parent.	1.9	\$275.00	\$522.50
Wagler, Derrick	Partner	15 Apr 2025	2024 Tax Provision Assistance	Discuss external auditor requests. (Attendees: K. Winfree, D. Wagler)	1.0	\$900.00	\$900.00

						Hourly	
Name	Rank	Date	Project Category	Description	Hours	Rate	Fee
Winfree, Kelly	Senior Manager	15 Apr 2025	2024 Tax Provision Assistance	Discuss external auditor requests. (Attendees: K. Winfree, D. Wagler)	1.0	\$750.00	\$750.00
				Continue to compile tax information requested from external auditor (intangible and goodwill proof, Sylvan gain calculation, summary of tax treatment of restructuring fees, tax treatment of lease guarantee, interest limitation supporting			
Winfree, Kelly	Senior Manager	15 Apr 2025	2024 Tax Provision Assistance	calculation tax treatment of reorganization items, and American Freight taxable income split).	1.7	\$750.00	\$1,275.00
Winfree, Kelly	Senior Manager	15 Apr 2025	2024 Tax Provision Assistance	Internal discussion regarding updates to state net operating loss workbook as it relates to the Freedom VCM, Inc. consolidated provision. (Attendees: K. Winfree, L. O'Connor)	0.8	\$750.00	\$600.00
Winfree, Kelly	Senior Manager	15 Apr 2025	2024 Tax Provision Assistance	Continue to draft tax review memorandum for Franchise Group, Inc.	4.5	\$750.00	\$3,375.00
O'Connor, Lily	Senior	15 Apr 2025	2024 Tax Provision Assistance	Internal discussion regarding updates to state net operating loss workbook as it relates to the Freedom VCM, Inc. consolidated provision. (Attendees: K. Winfree, L. O'Connor)	0.8	\$410.00	\$328.00
O'Connor, Lily	Senior	15 Apr 2025	2024 Tax Provision Assistance	Prepare Freedom VCM, Inc. net operating loss workbook for the consolidated Freedom VCM, Inc. provision.	2.8		\$1,148.00
Huynh Tho vo, Le	Staff	15 Apr 2025	2024 Tax Provision Assistance	Continued to prepare consolidated provision workbook for Freedom VCM, Inc. as parent.	0.5	\$275.00	\$137.50
Wagler, Derrick	Partner	16 Apr 2025	2024 Tax Provision Assistance	Review Franchise Group consolidated year-end provision workbook.	1.2	\$900.00	\$1,080.00
O'Connor, Lily	Senior	16 Apr 2025	2024 Tax Provision Assistance	Prepare Freedom VCM, Inc. 163(j) interest limitation workbook and reconcile new interest accounts. Compile external auditor requests for 163(j)	3.5	\$410.00	\$1,435.00
O'Connor, Lily	Senior	16 Apr 2025	2024 Tax Provision Assistance 2024 Tax Provision	interest limitation, net operating losses, and uncertain tax positions. Review files compiled to be provided to external	1.4	\$410.00	\$574.00
Wagler, Derrick	Partner	17 Apr 2025	Assistance	auditor.	1.0	\$900.00	\$900.00
O'Connor, Lily	Senior	17 Apr 2025	2024 Tax Provision Assistance	Finalize Freedom VCM, Inc. detailed roll of deferreds tab in consolidated workbook.	2.6	\$410.00	\$1,066.00

Managa	Doub	Data	Project Catagory	Description	П	Hourly	Pas
Name	Rank	Date	Project Category 2024 Tax Provision	Description	Hours	Rate	Fee
O'Connor, Lily	Senior	17 Apr 2025	Assistance	Summarize franchise tax accounts for all entities.	0.4	\$410.00	\$164.00
O'Connor, Lily	Senior	17 Apr 2025	2024 Tax Provision Assistance	Continue to compile external auditor requests for 163(j) interest limitation, net operating losses, and uncertain tax positions.	0.6	\$410.00	\$246.00
Winfree, Kelly	Senior Manager	23 Apr 2025	2024 Tax Provision Assistance	Review and update Freedom VCM, Inc. consolidated provision workbook.	3.0	\$750.00	\$2,250.00
Winfree, Kelly	Senior Manager	23 Apr 2025	2024 Tax Provision Assistance	Review and update Freedom VCM Holdings consolidated provision workbook.	4.5	\$750.00	\$3,375.00
Winfree, Kelly	Senior Manager	24 Apr 2025	2024 Tax Provision Assistance	Draft responses to follow up external auditor questions and compile information requested (Sylvan gain and worthless stock deduction)	3.0	\$750.00	\$2,250.00
O'Connor, Lily	Senior	24 Apr 2025	2024 Tax Provision Assistance	Prepare silo workbooks for Freedom entities and update consolidated workbook.	4.0	\$410.00	\$1,640.00
Misek, Nick	Senior Manager	25 Apr 2025	2024 Tax Provision Assistance	Draft tax review memorandum language regarding Sylvan sale and associated net operating losses.	0.7	\$750.00	\$525.00
Wagler, Derrick	Partner	25 Apr 2025	2024 Tax Provision Assistance	Review tax review memorandum for Franchise Group, Inc.	1.0	\$900.00	\$900.00
Winfree, Kelly	Senior Manager	25 Apr 2025	2024 Tax Provision Assistance	Update tax review memorandum for final calculations for Franchise Group, Inc.	1.0	\$750.00	\$750.00
Wagler, Derrick	Partner	28 Apr 2025	2024 Tax Provision Assistance	Provide update regarding external auditor position on worthless stock deduction. (Attendees: K. Winfree, D. Wagler)	0.3	\$900.00	\$270.00
Winfree, Kelly	Senior Manager	28 Apr 2025	2024 Tax Provision Assistance	Provide update regarding external auditor position on worthless stock deduction. (Attendees: K. Winfree, D. Wagler)	0.3	\$750.00	\$225.00
Winfree, Kelly	Senior Manager	28 Apr 2025	2024 Tax Provision Assistance	Update deferred tax rollforward and income tax footnote for change in tax treatment of worthless stock deduction for Franchise Group, Inc.	1.7	\$750.00	\$1,275.00
Winfree, Kelly	Senior Manager	29 Apr 2025	2024 Tax Provision Assistance	Prepare consolidated tax entries for Freedom VCM, Inc.	3.0	\$750.00	\$2,250.00
Winfree, Kelly	Senior Manager	29 Apr 2025	2024 Tax Provision Assistance	Prepare consolidated tax entries for Freedom VCM Holdings, Inc.	3.0	\$750.00	\$2,250.00
				Total	127.5		\$87,456.50

CARVEOUT TAX PROVISION

			Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Internal discussion regarding timing and preparation			
				of Pet Supplies Plus carveout tax provision.			
	G	00 4 0005	Carveout Tax	(Attendees: M. Sharf, S. Sudek, K. Winfree, L. Huynh	0.6	####	# 4.5 0.00
Sudek, Stephen	Senior Manager	02 Apr 2025	Provision	Tho vo, L. Acosta)	0.6	\$750.00	\$450.00
II 1 TI I	Ct. CC	02 4 2025	Carveout Tax	Prepare Pet Supplies Plus carveout tax provision	2.7	¢275.00	¢1 017 50
Huynh Tho vo, Le	Staff	02 Apr 2025	Provision	workbook. Internal walkthrough to understand the preparation	3.7	\$275.00	\$1,017.50
				process for the Pet Supplies Plus carveout tax			
			Carveout Tax	provision workbook. (Attendees: L. Huynh Tho vo, L.			
Huynh Tho vo, Le	Staff	02 Apr 2025	Provision	Acosta)	0.4	\$275.00	\$110.00
Truyim The ve, Ec	Stair	02 11p1 2023	TTOVISION	Internal discussion regarding timing and preparation	0.1	Ψ273.00	ψ110.00
				of Pet Supplies Plus carveout tax provision.			
			Carveout Tax	(Attendees: M. Sharf, S. Sudek, K. Winfree, L. Huynh			
Huynh Tho vo, Le	Staff	02 Apr 2025	Provision	Tho vo, L. Acosta)	0.6	\$275.00	\$165.00
				Internal discussion regarding timing and preparation			
				of Pet Supplies Plus carveout tax provision.			
	Executive		Carveout Tax	(Attendees: M. Sharf, S. Sudek, K. Winfree, L. Huynh			
Sharf, Michael	Director	02 Apr 2025	Provision	Tho vo, L. Acosta)	0.6	\$875.00	\$525.00
				Internal walkthrough to understand the preparation			
				process for the Pet Supplies Plus carveout tax			
	a .	00 4 0005	Carveout Tax	provision workbook. (Attendees: L. Huynh Tho vo, L.	0.4	# 410 00	#16400
Acosta, Liezl	Senior	02 Apr 2025	Provision	Acosta)	0.4	\$410.00	\$164.00
				Internal discussion regarding timing and preparation			
			Carveout Tax	of Pet Supplies Plus carveout tax provision. (Attendees: M. Sharf, S. Sudek, K. Winfree, L. Huynh			
Acosta, Liezl	Senior	02 Apr 2025	Provision	Tho vo, L. Acosta)	0.6	\$410.00	\$246.00
Acosta, Liezi	Scilloi	02 Apr 2023	TTOVISIOII	Internal discussion regarding timing and preparation	0.0	\$410.00	\$240.00
				of Pet Supplies Plus carveout tax provision.			
			Carveout Tax	(Attendees: M. Sharf, S. Sudek, K. Winfree, L. Huynh			
Winfree, Kelly	Senior Manager	02 Apr 2025	Provision	Tho vo, L. Acosta)	0.6	\$750.00	\$450.00
, ,	8	1 2 2	2024 Tax	Prepare Pet Supplies Plus only allocation and			7
			Provision	apportionment for use in the 2024 carveout financial			
O'Connor, Lily	Senior	02 Apr 2025	Assistance	statements.	1.6	\$410.00	\$656.00

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			Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
			G	Internal discussion regarding 2024 Pet Supplies Plus			
A . T . 1	G .	02 4 2025	Carveout Tax	baseline tax provision from Franchise Group, Inc.	0.5	Ø410.00	# 20 7.00
Acosta, Liezl	Senior	03 Apr 2025	Provision	(Attendees: S. Sudek, L. Acosta)	0.5	\$410.00	\$205.00
Huynh Tho vo, Le	Staff	03 Apr 2025	Carveout Tax Provision	Update Pet Supplies Plus carveout tax provision workbook.	3.7	\$275.00	\$1,017.50
Trujim The ve, Ee	Swii	05 11p1 2023	TTOVISION	Internal discussion regarding 2024 Pet Supplies Plus	3.7	Ψ273.00	ψ1,017.50
			Carveout Tax	baseline tax provision from Franchise Group, Inc.			
Sudek, Stephen	Senior Manager	03 Apr 2025	Provision	(Attendees: S. Sudek, L. Acosta)	0.5	\$750.00	\$375.00
			Carveout Tax	Prepare deferred reversal analysis for Pet Supplies			
Acosta, Liezl	Senior	04 Apr 2025	Provision	Plus tax provision.	2.5	\$410.00	\$1,025.00
			Carveout Tax	Continued to update Pet Supplies Plus carveout tax			
Huynh Tho vo, Le	Staff	04 Apr 2025	Provision	provision workbook.	4.2	\$275.00	\$1,155.00
			Carveout Tax	Review Pet Supplies Plus carveout tax provision			
Acosta, Liezl	Senior	07 Apr 2025	Provision	workbook.	4.2	\$410.00	\$1,722.00
	~ .		Carveout Tax				*==
Acosta, Liezl	Senior	07 Apr 2025	Provision	Review Pet Supplies Plus deferred reversal analysis.	1.9	\$410.00	\$779.00
			Carveout Tax	Internal discussion regarding outstanding items for Pet Supplies Plus carveout tax provision. (Attendees: L.			
Acosta, Liezl	Senior	07 Apr 2025	Provision	Huynh Tho vo, L. Acosta)	0.5	\$410.00	\$205.00
Acosta, Liczi	Schlor	07 Apr 2023	TTOVISION	Internal discussion regarding outstanding items for Pet	0.5	φ + 10.00	\$203.00
			Carveout Tax	Supplies Plus carveout tax provision. (Attendees: L.			
Huynh Tho vo, Le	Staff	07 Apr 2025	Provision	Huynh Tho vo, L. Acosta)	0.5	\$275.00	\$137.50
•		•		Update Pet Supplies Plus 2024 carveout tax provision			
			Carveout Tax	workbook for new baseline provision received from			
Acosta, Liezl	Senior	09 Apr 2025	Provision	the Franchise Group consolidated provision.	2.0	\$410.00	\$820.00
11000000, 21021	241101	05 11p1 2020	Carveout Tax	Review Pet Supplies Plus carveout tax provision		ψ.10.00	ψο Ξ 0.00
Sudek, Stephen	Senior Manager	09 Apr 2025	Provision	workbook.	2.0	\$750.00	\$1,500.00
			Carveout Tax	Review Pet Supplies Plus carveout tax provision state			
Sudek, Stephen	Senior Manager	10 Apr 2025	Provision	bonus depreciation calculation.	1.3	\$750.00	\$975.00
•	9	•		Internal discussion and review of Pet Supplies Plus			
			Carveout Tax	carveout tax provision calculations. (Attendees: M.			
Sudek, Stephen	Senior Manager	10 Apr 2025	Provision	Sharf, K. Winfree, S. Sudek)	0.7	\$750.00	\$525.00
				Internal discussion and review of Pet Supplies Plus			
W. C 77 11	G : 15	10 4 2025	Carveout Tax	carveout tax provision calculations. (Attendees: M.	^ 7	Φ 7. 50.00	0.535.00
Winfree, Kelly	Senior Manager	10 Apr 2025	Provision	Sharf, K. Winfree, S. Sudek)	0.7	\$750.00	\$525.00

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		_	Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
Sharf, Michael	Executive Director	10 Apr 2025	Carveout Tax Provision	Internal discussion and review of Pet Supplies Plus carveout tax provision calculations. (Attendees: M. Sharf, K. Winfree, S. Sudek)	0.7	\$875.00	\$612.50
Sudek, Stephen	Senior Manager	11 Apr 2025	Carveout Tax Provision	Continue to review Pet Supplies Plus carveout tax provision workbook.	1.4	\$750.00	\$1,050.00
Sudek, Stephen	Senior Manager	11 Apr 2025	Carveout Tax Provision	Internal discussion regarding Pet Supplies Plus carveout financial statements and impact to tax provision. (Attendees: M. Sharf, K. Winfree, S. Sudek)	0.6	\$750.00	\$450.00
Winfree, Kelly	Senior Manager	11 Apr 2025	Carveout Tax Provision	Internal discussion regarding Pet Supplies Plus carveout financial statements and impact to tax provision. (Attendees: M. Sharf, K. Winfree, S. Sudek)	0.6	\$750.00	\$450.00
Winfree, Kelly	Senior Manager	11 Apr 2025	Carveout Tax Provision	Detail review of Pet Supplies Plus income tax footnote.	0.5	\$750.00	\$375.00
Sharf, Michael	Executive Director	11 Apr 2025	Carveout Tax Provision	Internal discussion regarding Pet Supplies Plus carveout financial statements and impact to tax provision. (Attendees: M. Sharf, K. Winfree, S. Sudek)	0.6	\$875.00	\$525.00
Winfree, Kelly	Senior Manager	16 Apr 2025	Carveout Tax Provision	Review and respond to T. Vecchioni at Pet Supplies Plus on carveout tax provision questions.	1.2	\$750.00	\$900.00
Winfree, Kelly	Senior Manager	17 Apr 2025	Carveout Tax Provision	Internal discussion regarding questions sent by T. Vecchiono at Pet Supplies Plus and next steps to update workbook. (Attendees: S. Sudek, K. Winfree)	0.8	\$750.00	\$600.00
Sudek, Stephen	Senior Manager	17 Apr 2025	Carveout Tax Provision	Internal discussion regarding questions sent by T. Vecchiono at Pet Supplies Plus and next steps to update workbook. (Attendees: S. Sudek, K. Winfree)	0.8	\$750.00	\$600.00
Sudek, Stephen	Senior Manager	18 Apr 2025	Carveout Tax Provision	Update Pet Supplies Plus carveout tax provision workbook and income tax footnote in financial statements.	1.0	\$750.00	\$750.00
				Total	42.5		\$21,062.00

ROUTINE ON-CALL ASSISTANCE

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Winfree, Kelly	Senior Manager	07 Apr 2025	Routine On-Call	Call with N. Warther at Kirkland & Ellis to discuss Franchise Group, Inc. tax refunds expected. (Attendees: D. Wagler, B. Korbutt, K. Winfree)	0.5	\$750.00	\$375.00
Wagler, Derrick	Partner	07 Apr 2025	Routine On-Call	Call with N. Warther at Kirkland & Ellis to discuss Franchise Group, Inc. tax refunds expected. (Attendees: D. Wagler, B. Korbutt, K. Winfree)	0.5	\$900.00	\$450.00
Korbutt, Brian	Partner	07 Apr 2025	Routine On-Call	Call with N. Warther at Kirkland & Ellis to discuss Franchise Group, Inc. tax refunds expected. (Attendees: D. Wagler, B. Korbutt, K. Winfree)	0.5	\$900.00	\$450.00
Hallford, Stephanie	Manager	10 Apr 2025	Routine On-Call	Review Franchise Group, Inc. account history for last 2 years and prepare Internal Revenue Service transcript request.	0.5	\$625.00	\$312.50
Hallford, Stephanie	Manager Senior	16 Apr 2025	Routine On-Call	Review Internal Revenue Service transcripts for last 2 years and provide update on status of August 2023 tax refund.	0.8	\$625.00	\$500.00
Winfree, Kelly	Manager	21 Apr 2025	Routine On-Call	Prepare March fee summary application.	4.0	\$750.00	\$3,000.00
Winfree, Kelly	Senior Manager	24 Apr 2025	Routine On-Call	Prepare March fee summary application.	4.0	\$750.00	\$3,000.00
Ritter, Jarryd	Senior Manager	28 Apr 2025	Routine On-Call	Review information shared regarding Sylvan gain calculation and state sourcing considerations.	0.5	\$750.00	\$375.00
O'Connor, Lily	Senior	28 Apr 2025	Routine On-Call	Review 2024 allocation and apportionment to determine most material states for Sylvan gain analysis.	0.3	\$410.00	\$123.00
Smith, Jess	Manager	29 Apr 2025	Routine On-Call	Internal discussion regarding Sylvan state sourcing study. (Attendees: J. Smith, J. Ritter)	0.4	\$625.00	\$250.00
Ritter, Jarryd	Senior Manager	29 Apr 2025	Routine On-Call	Internal discussion regarding Sylvan state sourcing study. (Attendees: J. Smith, J. Ritter)	0.4	\$750.00	\$300.00
Smith, Jess	Manager	30 Apr 2025	Routine On-Call	Set up Sylvan gain sourcing calculation including research tabs.	0.4	\$625.00	\$250.00
Smith, Jess	Manager	30 Apr 2025	Routine On-Call	Verify existing research for Maryland, Florida, California, Georgia, Missouri, Michigan, Indiana, Virginia, North Carolina, and Tennessee.	1.8	\$625.00	\$1,125.00

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Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
				Internal discussion regarding Sylvan state sourcing			
				questions and expected deliverable. (Attendees: J. Smith,			
Smith, Jess	Manager	30 Apr 2025	Routine On-Call	J. Ritter)	1.0	\$625.00	\$625.00
				Internal discussion regarding Sylvan state sourcing			
	Senior			questions and expected deliverable. (Attendees: J. Smith,			
Ritter, Jarryd	Manager	30 Apr 2025	Routine On-Call	J. Ritter)	1.0	\$750.00	\$750.00
				Total	16.6		\$11,885.50

VECTOR TAX DEPRECIATION

		Transaction			
Name	Rank	Date	Project Category	Description	Hours
Clements, Dustin	Executive Director	01 Apr 2025	Vector Tax Depreciation	Review combined all entity depreciation and amortization summary report.	0.5
Ko, Lucy	Senior	01 Apr 2025	Vector Tax Depreciation	Prepare Franchise Group New Holdco 2023 second short period and 2024 full year tax depreciation detail reports.	1.5
Kearl, Logan Luster	Staff	01 Apr 2025	Vector Tax Depreciation	Updates to all entity 2024 tax depreciation reports.	2.6
Larsen, Aaron	Manager	01 Apr 2025	Vector Tax Depreciation	Review Franchise Group New Holdco 2023 second short period and 2024 full year tax depreciation detail reports. Continued updates to all entity 2024 tax depreciation	0.3
Kearl, Logan Luster	Staff	02 Apr 2025	Vector Tax Depreciation	reports.	1.2
Ko, Lucy	Senior	03 Apr 2025	Vector Tax Depreciation	Prepare 2024 all entity 40 year forecast reports.	0.5
Kearl, Logan Luster	Staff	03 Apr 2025	Vector Tax Depreciation	Continued updates to all entity 2024 tax depreciation reports.	3.2
Ko, Lucy	Senior	04 Apr 2025	Vector Tax Depreciation	Continue to prepare 2024 all entity forecast reports.	1.0
Clements, Dustin	Executive Director	08 Apr 2025	Vector Tax Depreciation	Internal discussion regarding 2024 tax depreciation status and expected updates. (Attendees: D. Clements, A. Larsen)	0.5
Larsen, Aaron	Manager	08 Apr 2025	Vector Tax Depreciation	Internal discussion regarding 2024 tax depreciation status and expected updates. (Attendees: D. Clements, A. Larsen)	0.5
Larsen, Aaron	Manager	30 Apr 2025	Vector Tax Depreciation	Review Buddy's tax depreciation report for new rent-to- own analysis.	1.0
Kearl, Logan Luster	Staff	30 Apr 2025	Vector Tax Depreciation	Prepare updated Buddy's tax depreciation report for new rent-to-own analysis.	3.2
				Total	16.0

Total Fixed Fees Sought for Vector Tax Depreciation Services During the Fee Period: \$1,000 (\$25,000 previously requested in February)

2024 TAX COMPLIANCE (FIXED FEE)

Name	Rank	Date	Project Category	Description	Hours
Huynh Tho vo, Le	Staff	07 Apr 2025	2024 Tax Compliance	Prepared 12/28/2024 Maryland state extensions for Educate, Inc and Franchise Group Inc.	0.3
Huynh Tho vo, Le	Staff	07 Apr 2025	2024 Tax Compliance	Prepared 12/28/2024 District of Columbia state extension for Franchise Group, Inc and Affiliates.	0.4
Huynh Tho vo, Le	Staff	07 Apr 2025	2024 Tax Compliance	Prepared 12/28/2024 New York state extension for Franchise Group, Inc and Affiliates.	0.5
Huynh Tho vo, Le	Staff	07 Apr 2025	2024 Tax Compliance	Prepared 12/28/2024 Rhode Island state extension for Franchise Group, Inc and Affiliates.	0.3
Huynh Tho vo, Le	Staff	07 Apr 2025	2024 Tax Compliance	Prepared 12/28/2024 Florida state extensions for Educate, Inc and Franchise Group Inc.	0.4
Huynh Tho vo, Le	Staff	07 Apr 2025	2024 Tax Compliance	Prepared 12/28/2024 Alabama state extensions for Educate, Inc and Franchise Group Inc.	0.4
Huynh Tho vo, Le	Staff	07 Apr 2025	2024 Tax Compliance	Prepared 12/28/2024 Texas state extension for Franchise Group, Inc and Affiliates.	0.5
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year city return for Boone County, Kentucky to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.1
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year city return for Elizabethtown, Kentucky to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.2
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year city return for Bowling Green, Kentucky to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.1
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year city return for Florence, Kentucky to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.2

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Name	Rank	Date	Project Category	Description	Hours
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year city return for Kenton County, Kentucky to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.2
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year Board of Education city return for Lexington-Fayette, Kentucky to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.2
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year Urban city return for Lexington-Fayette, Kentucky to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.2
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year city return for Louisville, Kentucky to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.1
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year city return for Warren County, Kentucky to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.1
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year city return for Owensboro, Kentucky to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker. Review of prior year city return for Paducah, Kentucky to	0.2
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.2
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year city return for Grand Rapids, Michigan to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.1

Name	Rank	Date	Project Category	Description	Hours
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year city return for Walker, Michigan to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.1
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year city return for Kansas City, Missouri to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.2
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year city return for St Louis, Missouri to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.2
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year city return for New York City, New York to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.2
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year Municipal Net profit return for all Ohio Cities to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.2
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year MET-BIT city return for Portland, Oregon to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.2
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year city return for Portland, Oregon to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.2
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year city return for Philadelphia, Pennsylvania to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.3
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the City of Elizabethtown, Kentucky for Franchise Group, Inc.	0.2

Name	Rank	Date	Project Category	Description	Hours
				Review of final extension voucher prepared for the 12/28/2024	
			2024 Tax	tax year for the City of Owensboro, Kentucky for Franchise	
O'Connor, Lily	Senior	07 Apr 2025	Compliance	Group, Inc.	0.2
				Review of final extension voucher prepared for the 12/28/2024	
			2024 Tax	tax year for Kenton County, Kentucky for Franchise Group,	
O'Connor, Lily	Senior	07 Apr 2025	Compliance	Inc.	0.2
				Review of final extension voucher prepared for the 12/28/2024	
				tax year for the California Limited Liability Company filing	
			2024 Tax	under American Freight Management Company, Limited	
O'Connor, Lily	Senior	07 Apr 2025	Compliance	Liability Company.	0.1
				Review of final extension voucher prepared for the 12/28/2024	
				tax year for the California Limited Liability Company filing	
			2024 Tax	under American Freight Outlet Stores, Limited Liability	
O'Connor, Lily	Senior	07 Apr 2025	Compliance	Company.	0.1
				Review of final extension voucher prepared for the 12/28/2024	
			2024 Tax	tax year for the California Limited Liability Company filing	
O'Connor, Lily	Senior	07 Apr 2025	Compliance	under American Freight, Limited Liability Company.	0.1
, ,		1	1		-
			2024 T	Review of final extension voucher prepared for the 12/28/2024	
010	G:	07 4 2025	2024 Tax	tax year for the California Limited Liability Company filing	0.1
O'Connor, Lily	Senior	07 Apr 2025	Compliance	under Vitamin Shoppe Industries, Limited Liability Company Review of final extension voucher prepared for the 12/28/2024	0.1
				tax year for the California Limited Liability Company filing	
			2024 Tax	under Pet Supplies Plus Franchising, Limited Liability	
O'Connor, Lily	Senior	07 Apr 2025	Compliance	Company.	0.1
O Collifor, Lify	Sellioi	07 Apr 2023	Compliance		0.1
				Review of final extension voucher prepared for the 12/28/2024	
			2024 Tax	tax year for the California Limited Liability Company filing	
O'Connor, Lily	Senior	07 Apr 2025	Compliance	under Pet Supplies Plus Midco, Limited Liability Company.	0.1
				Review of final extension voucher prepared for the 12/28/2024	
				tax year for the California Limited Liability Company filing	
			2024 Tax	under Pet Supplies Plus Service Newco, Limited Liability	
O'Connor, Lily	Senior	07 Apr 2025	Compliance	Company	0.1
				Review of final extension voucher prepared for the 12/28/2024	
			2024 Tax	tax year for the California Limited Liability Company filing	
O'Connor, Lily	Senior	07 Apr 2025	Compliance	under Pet Supplies Plus Stores, Limited Liability Company	0.1

Name	Rank	Date	Project Category	Description	Hours
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the California Limited Liability Company filing under Vitamin Shoppe Procurement Services, Limited Liability Company.	0.1
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the California Limited Liability Company filing under Vitamin Shoppe Florida, Limited Liability Company. Review of final extension voucher prepared for the 12/28/2024	0.1
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	tax year for the Alabama Business Privilege Tax Filing under Educate, Inc.	0.2
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the Alabama Business Privilege Tax Filing under Franchise Group, Inc.	0.2
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the Oregon Commercial Activity Tax Filing under Franchise Group, Inc.	0.2
Winfree, Kelly	Senior Manager	07 Apr 2025	2024 Tax Compliance	Review and sign extensions for Kenton County and Oregon Commercial Activity Tax.	0.4
Huynh Tho vo, Le	Staff	08 Apr 2025	2024 Tax Compliance	Prepared Franchise Group, Inc. separate and consolidated and Educate, Inc. extension summaries for tax year 12/28/2024 extensions.	1.2
Huynh Tho vo, Le	Staff	08 Apr 2025	2024 Tax Compliance	Password protect all tax year 12/28/2024 extensions for Franchise Group, Inc. and Educate, Inc.	0.6
Huynh Tho vo, Le	Staff	08 Apr 2025	2024 Tax Compliance	Drafted email communication with extension instructions.	0.7
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Draft email with all 12/28/2024 extension vouchers with payments due and next steps for filing.	0.7
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Draft email with all 12/28/2024 extension vouchers with no payments due and next steps for filing.	0.7
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the city of Boone County, Kentucky under entity Franchise Group, Inc.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the city of Bowling Green, Kentucky under entity Franchise Group, Inc.	0.2

Name	Rank	Date	Project Category	Description	Hours
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the city of Florence, Kentucky under entity Franchise Group, Inc.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the city of Lexington Fayette, Kentucky (Board of Education filing) under entity Franchise Group, Inc.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the city of Lexington Fayette, Kentucky (Urban filing) under entity Franchise Group, Inc.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the city of Louisville, Kentucky under entity Franchise Group, Inc.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the city of Warren County, Kentucky under entity Franchise Group, Inc.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the city of Paducah, Kentucky under entity Franchise Group, Inc.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the city of Grand Rapids, Michigan under entity Franchise Group, Inc.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the city of Walker, Michigan under entity Franchise Group, Inc.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the city of St. Louis, Missouri under entity Franchise Group, Inc.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the city of Kansas City, Missouri under entity Franchise Group, Inc.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the city of New York City, New York under entity Franchise Group, Inc.	0.2

Name	Rank	Date	Project Category	Description	Hours
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the city of Philadelphia, Pennsylvania under entity Franchise Group, Inc.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the state of Florida under entity Educate, Inc.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the state of Maryland under entity Educate, Inc.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the state of Florida under entity Franchise Group, Inc.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the state of Maryland under entity Franchise Group, Inc.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the state of Connecticut under entity Franchise Group, Inc and Affiliates.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the state of Michigan under entity Franchise Group, Inc and Affiliates.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the state of New Jersey under entity Franchise Group, Inc and Affiliates.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the state of New York under entity Franchise Group, Inc and Affiliates.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the state of Rhode Island under entity Franchise Group, Inc and Affiliates.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the state of Texas under entity Franchise Group, Inc and Affiliates.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the federal filing under Freedom VCM Interco Holdings Inc and Subsidiaries.	0.2

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Name	Rank	Date	Project Category	Description	Hours
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review nexus for Washington DC business filing.	0.5
Winfree, Kelly	Senior Manager	08 Apr 2025	2024 Tax Compliance	Review and sign extension for Louisville, Kentucky.	0.2
Huynh Tho vo, Le	Staff	10 Apr 2025	2024 Tax Compliance	Created state extension electronic file for 12/28/2024 Freedom VCM Interco Holdings, Inc. & Subs Federal extension.	0.2
Huynh Tho vo, Le	Staff	10 Apr 2025	2024 Tax Compliance	Created state extension electronic file for 12/28/2024 Franchise Group, Inc and Affiliates Connecticut extension	0.2
Huynh Tho vo, Le	Staff	10 Apr 2025	2024 Tax Compliance	Created state extension electronic file for 12/28/2024 Franchise Group, Inc and Affiliates District of Columbia extension	0.2
Huynh Tho vo, Le	Staff	10 Apr 2025	2024 Tax Compliance	Created state extension electronic file for 12/28/2024 Franchise Group, Inc and Affiliates New Jersey extension	0.2
Huynh Tho vo, Le	Staff	10 Apr 2025	2024 Tax Compliance	Created state extension electronic file for 12/28/2024 Franchise Group, Inc and Affiliates New York extension	0.5
Huynh Tho vo, Le	Staff	10 Apr 2025	2024 Tax Compliance	Created city extension electronic file for 12/28/2024 Franchise Group, Inc and Affiliates New York city extension	0.4
Huynh Tho vo, Le	Staff	10 Apr 2025	2024 Tax Compliance	Created state extension electronic file for 12/28/2024 Franchise Group, Inc and Affiliates Rhode Island extension	0.2
Huynh Tho vo, Le	Staff	10 Apr 2025	2024 Tax Compliance	Created city extension electronic file for 12/28/2024 Franchise Group, Inc Louisville extension	0.2
Huynh Tho vo, Le	Staff	10 Apr 2025	2024 Tax Compliance	Created city extension electronic file for 12/28/2024 Franchise Group, Inc Kansas city extension	0.2
O'Connor, Lily	Senior	10 Apr 2025	2024 Tax Compliance	Review Maryland tax claim and summarize tax returns to support no claim expected.	0.5
Huynh Tho vo, Le	Staff	14 Apr 2025	2024 Tax Compliance	Created state extension electronic file for 12/28/2024 Franchise Group, Inc and Educate Inc Florida extensions	0.6
Huynh Tho vo, Le	Staff	14 Apr 2025	2024 Tax Compliance	Created state extension electronic file for 12/28/2024 Franchise Group, Inc and Educate Inc Maryland extensions	0.6
Huynh Tho vo, Le	Staff	14 Apr 2025	2024 Tax Compliance	Cleared electronic filing rejection for 12/28/2024 Franchise Group, Inc New York City extension.	0.8
Huynh Tho vo, Le	Staff	14 Apr 2025	2024 Tax Compliance	Cleared electronic filing rejection for 12/28/2024 Franchise Group, Inc Kansas city extension.	0.8

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Name	Rank	Date	Project Category	Description	Hours
			2024 Tax	American Freight state apportionment review for sourcing	
O'Connor, Lily	Senior	14 Apr 2025	Compliance	analysis.	0.5
O'Connor, Lily	Senior	14 Apr 2025	2024 Tax Compliance	Final review of extension electronic file prepared for the 12/28/2024 tax year for the state of Florida under entity Educate, Inc., including electronic filing submission of voucher through ONESOURCE Income Tax software.	0.1
O'Connor, Lily	Senior	14 Apr 2025	2024 Tax Compliance	Final review of extension electronic file prepared for the 12/28/2024 tax year for the state of Maryland under entity Educate, Inc., including electronic filing submission of voucher through ONESOURCE Income Tax software.	0.1
O'Connor, Lily	Senior	14 Apr 2025	2024 Tax Compliance	Final review of extension electronic file prepared for the 12/28/2024 tax year for the state of Florida under entity Franchise Group, Inc., including electronic filing submission of voucher through ONESOURCE Income Tax software.	0.1
O'Connor, Lily	Senior	14 Apr 2025	2024 Tax Compliance	Final review of extension electronic file prepared for the 12/28/2024 tax year for the state of Maryland under entity Franchise Group, Inc., including electronic filing submission of voucher through ONESOURCE Income Tax software.	0.1
O'Connor, Lily	Senior	14 Apr 2025	2024 Tax Compliance	Final review of extension electronic file prepared for the 12/28/2024 tax year for the state of Connecticut under entity Franchise Group, Inc and Affiliates, including electronic filing submission of voucher through ONESOURCE Income Tax software.	0.2
O'Connor, Lily	Senior	14 Apr 2025	2024 Tax Compliance	Final review of extension electronic file prepared for the 12/28/2024 tax year for the District of Columbia under entity Franchise Group, Inc and Affiliates, including electronic filing submission of voucher through ONESOURCE Income Tax software.	0.2
O'Connor, Lily	Senior	14 Apr 2025	2024 Tax Compliance	Final review of extension electronic file prepared for the 12/28/2024 tax year for the state of New Jersey under entity Franchise Group, Inc and Affiliates, including electronic filing submission of voucher through ONESOURCE Income Tax software.	0.2

Name	Rank	Date	Project Category	Description	Hours
				Final review of extension electronic file prepared for the 12/28/2024 tax year for the state of New York under entity	
			2024 T	Franchise Group, Inc and Affiliates, including electronic filing	
O'Connor, Lily	Senior	14 Apr 2025	2024 Tax Compliance	submission of voucher through ONESOURCE Income Tax software.	0.2
O Connor, Eny	Schlor	14 Apr 2023	Comphance	Final review of extension electronic file prepared for the	0.2
				12/28/2024 tax year for the state of Rhode Island under entity	
				Franchise Group, Inc and Affiliates, including electronic filing	
			2024 Tax	submission of voucher through ONESOURCE Income Tax	
O'Connor, Lily	Senior	14 Apr 2025	Compliance	software.	0.1
				Final review of extension electronic file prepared for the	
				12/28/2024 tax year for the state of Texas under entity Franchise Group, Inc and Affiliates, including electronic filing	
			2024 Tax	submission of voucher through ONESOURCE Income Tax	
O'Connor, Lily	Senior	14 Apr 2025	Compliance	software.	0.2
o conner, Enj	Semor	111101 2020	Сотришес	Final review of extension electronic file prepared for the	0.2
				12/28/2024 tax year for the federal filing under Freedom VCM	
				Interco Holdings, Inc and Subsidiaries, including electronic	
			2024 Tax	filing submission of voucher through ONESOURCE Income	
O'Connor, Lily	Senior	14 Apr 2025	Compliance	Tax software.	0.1
				Final review of extension electronic file prepared for the	
				12/28/2024 tax year for the city of Louisville Kentucky under entity Franchise Group, Inc., including electronic filing	
			2024 Tax	submission of voucher through ONESOURCE Income Tax	
O'Connor, Lily	Senior	14 Apr 2025	Compliance	software.	0.1
			3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	Final review of extension electronic file prepared for the	V
				12/28/2024 tax year for the city of Kansas City Missouri under	
				entity Franchise Group, Inc., including electronic filing	
			2024 Tax	submission of voucher through ONESOURCE Income Tax	
O'Connor, Lily	Senior	14 Apr 2025	Compliance	software.	0.1
				Final review of extension electronic file prepared for the	
				12/28/2024 tax year for the city of New York City, New York under entity Franchise Group, Inc., including electronic filing	
			2024 Tax	submission of voucher through ONESOURCE Income Tax	
O'Connor, Lily	Senior	14 Apr 2025	Compliance	software.	0.1
· •		•	•	Final review of extension electronic file prepared for the	
			2024 Tax	12/28/2024 tax year for the city of Philadelphia, Pennsylvania	
O'Connor, Lily	Senior	14 Apr 2025	Compliance	under entity Franchise Group, Inc., including electronic filing	0.1

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Name	Rank	Date	Project Category	Description	Hours
				submission of voucher through ONESOURCE Income Tax	
				software.	
				Electronically file 12/28/2024 Franchise Group, Inc. and	
			2024 Tax	Educate, Inc. Maryland extensions and clear electronic filing	
Huynh Tho vo, Le	Staff	15 Apr 2025	Compliance	rejection for this state extension.	1.1
			2024 Tax	Clear electronic filing rejection for 12/28/2024 Franchise	
Huynh Tho vo, Le	Staff	15 Apr 2025	Compliance	Group, Inc and Affiliates District of Columbia extension.	0.6
			2024 T	H. 1. 112/20/2024 T. G. 11 1. G. 11	
Huynh Tho vo, Le	Staff	15 Apr 2025	2024 Tax Compliance	Updated 12/28/2024 Tax Compliance tracker for all extension payment amounts.	0.4
1147111 1110 10, 120	Suii	15 11p1 2025	Сотришес	payment amounts	0.1
			2024 Tax	Updated 12/28/2024 Tax Compliance trackers for filed	
Huynh Tho vo, Le	Staff	15 Apr 2025	Compliance	extensions.	0.1
			2024 Tax	Updated 12/28/2024 Tax Compliance trackers for special filing	
Huynh Tho vo, Le	Staff	15 Apr 2025	Compliance	requirement states.	0.2
Huynh Tho vo, Le	Staff	15 Ama 2025	2024 Tax Compliance	Updated 12/28/2024 Tax Compliance trackers for final due dates and method of filing.	0.3
Huynn Tho vo, Le	Staff	15 Apr 2025	Compliance	dates and method of filing.	0.3
			2024 Tax		
Winfree, Kelly	Senior Manager	16 Apr 2025	Compliance	Prepare list of items to update for 2024 tax return preparation.	2.0
			2024 Tax	City and action mant actions for the Vitamin Shame and	
O'Connor, Lily	Senior	17 Apr 2025	Compliance	City apportionment review for the Vitamin Shoppe and American Freight.	3.1
, ,					
	a. 22	20 4 2027	2024 Tax	Updated 12/28/2024 state allocation and apportionment	
Huynh Tho vo, Le	Staff	28 Apr 2025	Compliance	workbooks to prepare for import to ONESOURCE software.	1.8
			2024 Tax		
Doherty, Julia	Senior	29 Apr 2025	Compliance	Prepare trial balance coding for Franchise Group, Inc.	1.2
			2024 7		
Winfree, Kelly	Senior Manager	29 Apr 2025	2024 Tax Compliance	Prepare workplan for 2024 tax compliance.	2.0
willice, Relly	Schiol Managel	29 Apr 2023	Compliance	1 repare workplan for 2027 tax compliance.	2.0

Name	Rank	Date	Project Category	Description	Hours
				Prepared all legal entity taxable income workbooks (Educate	
				Inc, Franchise Group Inc, Pet Supplies Plus, American Freight,	
			2024 Tax	Buddy's, Freedom VCM, Vitamin Shoppe, VCM Receivables,	
Huynh Tho vo, Le	Staff	30 Apr 2025	Compliance	VCM Interco) for 12/28/2024 tax return calculations.	1.8
			2024 Tax	Finalize American Freight trial balance breakout and coding	
O'Connor, Lily	Senior	30 Apr 2025	Compliance	between short periods.	1.6
			2024 Tax	Internal discussion regarding tasks to be completed for 2024	
O'Connor, Lily	Senior	30 Apr 2025	Compliance	tax compliance. (Attendees: K. Winfree, L. O'Connor)	1.0
			2024 Tax	Internal discussion regarding tasks to be completed for 2024	
Winfree, Kelly	Senior Manager	30 Apr 2025	Compliance	tax compliance. (Attendees: K. Winfree, L. O'Connor)	1.0
				Total	44.8

Total Fixed Fees Sought for 2024 Tax Compliance Services During the Fee Period: \$50,000.00

PREPARATION OF FEE APPLICATIONS

		Transaction				Hourly	
Name	Rank	Date	Project Category	Description	Hours	Rate	Total Fees
				Follow-up with team on Third			
				Monthly (covering 2/1/25 thru			
Ingram, Connie J.	Manager	10 Apr 2025	Preparation of Fee Applications	2/28/25) comments sent to team.	1.0	\$470.00	\$470.00
				Review corrections from Third			
				Monthly (covering 2/1/25 thru			
				2/28/25); prepare February fee			
				statement and send to partner for			
Ingram, Connie J.	Manager	14 Apr 2025	Preparation of Fee Applications	approval.	2.1	\$470.00	\$987.00
				Finalize Third Monthly (covering			
				2/1/25 thru 2/28/25), and forward to			
Ingram, Connie J.	Manager	24 Apr 2025	Preparation of Fee Applications	debtor's counsel.	0.9	\$470.00	\$423.00
				Review Fourth Monthly (covering			
Ingram, Connie J.	Manager	24 Apr 2025	Preparation of Fee Applications	3/1/25 thru 3/31/25) fee schedule.	3.8	\$470.00	\$1,786.00
				Finalize review of Fourth Monthly			
				(covering 3/1/25 thru 3/31/25) fee			
				schedule and send comments to			
Ingram, Connie J.	Manager	25 Apr 2025	Preparation of Fee Applications	team.	4.2	\$470.00	\$1,974.00
Total					12.0		\$5,640.00